



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240



December 30, 2010

**Re: Boston Building, 9 Exchange Place, Salt Lake City, Utah**  
**Project Number: 23849**

Dear :

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you, for meeting with me in Washington on December 14, 2010, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the supplemental material submitted by on December 27, 2010, I have determined that the rehabilitation of the Boston Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5, and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on May 27, 2010, by TPS is hereby affirmed.

Built in 1909, the Boston Building is located in the Exchange Place Historic District. The National Park Service certified the building as contributing to the significance of the district on August 22, 2009. In its May 27, 2010, denial, TPS found that the in-progress rehabilitation of this "certified historic structure" did not meet the Standards for Rehabilitation owing to the treatment of the interior. The TPS denial also cited the lack of information regarding the "condition or proposed treatment of the existing windows," and the planned modification of the main entrance to afford wheelchair accessibility.

At our meeting, you clarified that the existing windows (installed circa 1994) will be retained, and that wheelchair access is currently provided by a temporary ramp: a solution that will remain until a more permanent solution is devised. Accordingly, these two issues have played no role in my decision.

I do, however, agree with TPS that the project as completed to date has caused a significant diminution in historic character. I note that floors one, two, and ten had been gutted prior to the current rehabilitation and thus have not been considered in my decision. Although the documentation accompanying the application demonstrates that the building had been modified over time, with some floors losing their

double-loaded corridors, office partitions, and accompanying finishes, the same evidence shows that other floors retained substantial portions of the historic double-loaded corridor plans, as well as features and finishes that clearly appeared to be historic. In the rehabilitation, floors three through nine and eleven were gutted, leaving those floors completely open except for the structural columns and elevator lobbies, precluding any in situ inspection of the existing physical fabric to determine its age. I must note that the pre-rehabilitation photographs of the corridors and offices on the upper floors are few in number and generally of low quality. However, some of those few images appear to show historic features (for instance photographs numbered 54, 79, 80, 82, 101, 102, and 108) in sufficient quantity to question the assertion that no historic features remained on those floors. I would, therefore, welcome any further documentation you may be able to provide demonstrating the age of the removed materials.

In addition, some of the recent build-out work undertaken on tenanted floors has created interior spaces characteristic of warehouse loft offices that are incompatible with the character of a finished office building of the early 20th century. For instance, on the eighth floor such work includes ceilings that cover only part of the floor structure above, columns stripped of finishes with exposed conduits attached, and an open-plan design filled with cubicles rather than offices and work spaces of varying sizes separated by full-height walls.

Collectively, I find that the extensive demolition of interior features and subsequent incompatible interior treatments cause the project to contravene Standards 2, 5 and 6. Standard 2 states: "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 5 states: "*Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.*" Standard 6 states: "*Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.*" Consequently, I affirm the TPS denial of certification issued on May 27, 2010.

Lastly, it is unfortunate that the rehabilitation proceeded in advance of review and approval from the National Park Service. This is regrettable because it is the experience of the National Park Service that properties like this historic office building can be rehabilitated in a manner that accords with their historic character. Although owners are free to proceed in advance of National Park Service approval, the program regulations state that, "*Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.*" 36 CFR § 67.6(a)(1).

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the May 27, 2010, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in dark ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources